

S.B. CIVIL WRIT PETITION No.1720/2002
M/s ANURAJ ENTERPRISES, SAITHAL MODE V/s STATE OF
RAJ. & Anr.

11.1.2007

HON'BLE MR. JUSTICE MOHAMMAD RAFIQ

Shri G.C. Saini for the petitioner.
Shri B.S. Chhaba, Dy. G.A.

Petitioner has challenged the levy of of tax and has prayed for refund thereof nd has further prayed that the amendment made in the notification dated 30.4.97 for the purpose of charging the tax on JCB machine may be illegally and set aside.

Respondents by the aforesaid notification have amended the Central Motors Vehicles Rules 1989 so as to provide that definition of construction equipment vehicle covering various kinds of non-transport vehicles which are mainly used in the construction work. Learned counsel for the respondents has invited the attention of the court towards the judgment of Hon'ble the Supreme Court in Chief General Manager, Jagannath Areas and Others v/s State of Orissa and Another, (1996) 10 SCC 676) and submits that the controversy raised in the present matter stands concluded by the aforesaid Supreme Court's decision. On perusal

of the judgment, it reveals that levy of tax on vehicles like the present one , has been upheld by the Hon'ble Supreme Court.

For the reasons, therefore, no case for interference is made out. The writ petition is dismissed with no order as to costs.

(Mohammad Rafiq), J.

Chauhan/